

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

RICHARD E. LOYD,

Respondent.

CASE NO. 3:15-MC-05032-BHS-DWC

REPORT AND RECOMMENDATION
ON PETITION TO ENFORCE
INTERNAL REVENUE SERVICE
SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), petitioned this Court for the judicial enforcement of an IRS summons issued against Respondent, Richard E. Loyd. *See* Dkt. 1, Exh. 1; 26 U.S.C. §§ 7402(b) and 7604(a). The District Court entered an order on August 13, 2015, directing Respondent to show cause as to why the IRS summons should not be judicially enforced. Dkt. 2. The District Court also referred this action to United States Magistrate Judge David W. Christel for the purpose of reviewing the IRS petition and any objections filed by Respondent, scheduling and conducting an evidentiary

1 hearing, if necessary, and determining whether there are valid defenses to enforcement of the
2 IRS summons. *Id.*

3 By the terms of the District Court's Order, Respondent had two weeks from the date the
4 Order was served upon him to file a statement of objections and supporting affidavits. Dkt. 2.
5 The District Court's Order further provides "[f]ailure to file a timely statement of objections will
6 result in enforcement of the summons without any further pleadings." Dkt. 2. Respondent was
7 properly served with a copy of the Petition and the District Court's Order in this case on August
8 19, 2015. Dkt. 4. As a result, Respondent had until September 3, 2015 to file a statement
9 detailing any objections to enforcement of the Internal Revenue Service summons accompanied
10 by an affidavit, giving the facts on which the objections are based. As of September 9, 2015,
11 Respondent has failed to file objections to the Petition to Enforce the IRS Summons.
12 Accordingly, the undersigned recommends the entry of an Order granting the Petition to Enforce
13 the IRS Summons.

14 The clerk is directed to send a copy of this report and recommendation by certified mail
15 and first-class mail to the respondent.

16 Dated this 10th day of September, 2015.

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18 David W. Christel
19 United States Magistrate Judge
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